

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 249 be amended to read as follows:

- 1 Page 4, between lines 39 and 40, begin a new paragraph and insert:
2 "SECTION 2. IC 6-6-5.1-15, AS ADDED BY P.L.131-2008,
3 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2009]: Sec. 15. (a) This section applies only to recreational
5 vehicles.
6 (b) With respect to a recreational vehicle that has been acquired, has
7 been brought into Indiana, or for any other reason becomes subject to
8 registration after the regular annual registration date in the year on or
9 before which the owner of the recreational vehicle is required under the
10 state motor vehicle registration laws to register vehicles, the tax
11 imposed by this chapter is due and payable at the time the recreational
12 vehicle is acquired, is brought into Indiana, or otherwise becomes
13 subject to registration. The amount of tax to be paid by the owner for
14 the remainder of the year shall be reduced by ~~ten~~ **eight and**
15 **thirty-three hundredths** percent (~~10%~~) **(8.33%)** for each full calendar
16 month that has elapsed since the regular annual registration date in the
17 year fixed by the state motor vehicle registration laws for annual
18 registration by the owner. The tax shall be paid at the time of the
19 registration of the recreational vehicle.
20 (c) If a recreational vehicle is acquired, is brought into Indiana, or
21 for any other reason becomes subject to registration after January 1 of
22 any year, the owner may pay the applicable registration fee on the
23 recreational vehicle as provided in the state motor vehicle registration
24 laws and may pay any excise tax due on the recreational vehicle for the

remainder of the annual registration year and simultaneously register the recreational vehicle and pay the applicable registration fee and the excise tax due for the next succeeding annual registration year.

(d) Except as provided in subsection (h), a reduction in the applicable annual excise tax may not be allowed to an Indiana resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the first day of the applicant's annual registration period. A recreational vehicle that is owned by an Indiana resident applicant and that was located in and registered for use in another state during the same calendar year is entitled to the same reduction when registered in Indiana.

(e) The owner of a recreational vehicle who sells the recreational vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

(1) the tax paid for the recreational vehicle; minus

(2) ~~ten eight and thirty-three hundredths~~ percent ~~(10%)~~ **(8.33%)** for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(f) Subject to the requirements of subsection (g), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ~~ten eight and thirty-three hundredths~~ percent ~~(10%)~~ **(8.33%)** of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

(1) A request for refund on a form furnished by the bureau.

(2) A statement of proof of destruction on an affidavit furnished by the bureau.

(3) The license plate from the recreational vehicle.

(4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax

1 paid on the destroyed recreational vehicle. The amount shall be
 2 refunded by a warrant issued by the auditor of the county that received
 3 the excise tax revenue and shall be paid out of the special account
 4 created under section 21 of this chapter for settlement of the excise tax
 5 collections. For purposes of this subsection, a recreational vehicle is
 6 considered destroyed if the cost of repair of damages suffered by the
 7 recreational vehicle exceeds the recreational vehicle's fair market
 8 value.

9 (g) To claim a refund under subsection (f) for a recreational vehicle
 10 that is destroyed, the owner of the recreational vehicle must present to
 11 the bureau a valid registration for the recreational vehicle within ninety
 12 (90) days after the date that the recreational vehicle is destroyed. The
 13 bureau shall then fix the amount of the refund that the owner is entitled
 14 to receive.

15 (h) If the name of the owner of a recreational vehicle is legally
 16 changed and the change has caused a change in the owner's annual
 17 registration date, the excise tax liability of the owner for the
 18 recreational vehicle shall be adjusted as follows:

19 (1) If the name change requires the owner to register sooner than
 20 the owner would have been required to register if there had been
 21 no name change, the owner is, at the time the name change is
 22 reported, entitled to a refund from the county treasurer in the
 23 amount of the product of:

24 (A) ~~ten eight and thirty-three hundredths~~ percent (~~10%~~)
 25 **(8.33%)** of the owner's last preceding annual excise tax
 26 liability; multiplied by

27 (B) the number of full calendar months beginning after the
 28 owner's new regular annual registration month and ending
 29 before the next succeeding regular annual registration month
 30 that is based on the owner's former name.

31 (2) If the name change requires the owner to register later than the
 32 owner would have been required to register if there had been no
 33 name change, the recreational vehicle is subject to excise tax for
 34 the period beginning after the month in which the owner would
 35 have been required to register if there had been no name change
 36 and ending before the owner's new regular annual registration
 37 month in the amount of the product of:

38 (A) ~~ten eight and thirty-three hundredths~~ percent (~~10%~~)
 39 **(8.33%)** of the owner's excise tax liability computed as of the
 40 time the owner would have been required to register if there
 41 had been no name change; multiplied by

42 (B) the number of full calendar months beginning after the
 43 month in which the owner would have been required to
 44 register if there had been no name change and ending before
 45 the owner's new regular annual registration month.

46 SECTION 3. IC 6-6-5.1-16, AS ADDED BY P.L.131-2008,

SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 16. (a) This section applies only to truck campers.

(b) With respect to a truck camper that has been acquired, has been brought into Indiana, or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by ~~ten~~ **eight and thirty-three hundredths** percent (~~10%~~) **(8.33%)** for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid within thirty (30) days after the date on which the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter.

(c) If a truck camper is acquired, is brought into Indiana, or for any other reason becomes subject to taxation under this chapter after January 1 of any year, the owner may pay any excise tax due on the truck camper for the remainder of the annual registration year and simultaneously pay the excise tax due for the next succeeding annual registration year.

(d) The owner of a truck camper who sells the truck camper in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

(1) the tax paid for the truck camper; reduced by

(2) ~~ten~~ **eight and thirty-three hundredths** percent (~~10%~~) **(8.33%)** for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other truck camper acquired by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover the costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the truck camper must present to the bureau proof of sale of the truck camper.

(e) Subject to the requirements of subsection (f), if a truck camper is destroyed in a year in which the owner has paid the tax imposed by this chapter and the truck camper is not replaced by a replacement truck camper for which a credit is issued under this section, the owner

is entitled to a refund in an amount equal to ~~ten eight and thirty-three hundredths~~ percent ~~(+0%)~~ **(8.33%)** of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed truck camper. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a truck camper is considered destroyed if the cost of repair of damages suffered by the truck camper exceeds the truck camper's fair market value.

(f) To claim a refund under subsection (e) for a truck camper that is destroyed, the owner of the truck camper must present to the bureau a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days after the date that the truck camper is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(g) If the name of the owner of a truck camper is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the truck camper shall be adjusted as follows:

- (1) If the name change requires the owner to register a motor vehicle sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

- (A) ~~ten eight and thirty-three hundredths~~ percent ~~(+0%)~~ **(8.33%)** of the owner's last preceding annual excise tax liability; multiplied by

- (B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

- (2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change, the truck camper is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:

- (A) ~~ten eight and thirty-three hundredths~~ percent ~~(+0%)~~

(8.33%) of the owner's excise tax liability computed as of the time the owner would have been required to register a motor vehicle if there had been no name change; multiplied by (B) the number of full calendar months beginning after the month in which the owner would have been required to register a motor vehicle if there had been no name change and ending before the owner's new regular annual registration month.

SECTION 4. IC 6-6-5.1-17, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 17. (a) This section applies only to recreational vehicles.

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date, the owner:

- (1) registers the recreational vehicle for use in another state; and
- (2) pays tax for use of the recreational vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year; minus
- (2) ~~ten~~ **eight and thirty-three hundredths** percent ~~(10%)~~ **(8.33%)** of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month beginning after the date the annual license excise tax was due and ending before the date the owner registered the recreational vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

- (1) a request for a refund on a form furnished by the bureau; and
- (2) proof that a tax described in subsection (b)(2) was paid.

SECTION 5. IC 6-6-5.1-18, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 18. (a) This section applies only to truck campers.

(b) The owner of a truck camper is entitled to a refund of taxes paid under this chapter if, after the owner's regular vehicle registration date:

- (1) the owner moves and registers the truck on which the truck camper is installed for use in another state;
- (2) the owner pays tax for use of the truck camper to another state for the same period for which the tax was paid under this chapter; and
- (3) the truck camper is located and used in the other state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual excise tax paid for use of the truck camper by the owner of the truck camper for the year; minus

- 1 (2) ~~ten~~ **eight and thirty-three hundredths** percent ~~(10%)~~
2 **(8.33%)** of the annual excise tax paid for use of the truck camper
3 for each full or partial calendar month beginning after the date the
4 annual excise tax was due and ending before the date the owner
5 registered the truck for use in another state."
6 Renumber all SECTIONS consecutively.
(Reference is to ESB 249 as printed April 10, 2009.)

Representative Austin